4 and the Ottumwa Daily Courier, a newspaper published in Ottumwa, 5 Iowa.

Approved April 26, A. D. 1924.

I hereby certify that the foregoing act was published in the Ottumwa Daily Courier, April 29, 1924, and the Des Moines Capital April 29, 1924.

W. C. RAMSAY, Secretary of State.

# CHAPTER 16

## SCHOOLS AND SCHOOL DISTRICTS

H. F. 100

AN ACT to amend, revise, and codify sections twenty-five hundred eight (2508), twenty-five hundred nine (2509), twenty-five hundred fifteen (2515) to twenty-five hundred seventeen (2517), inclusive, and twenty-five hundred twenty-six (2526) to twenty-five hundred thirty-four (2534), inclusive, of the compiled code of Iowa, and sections twenty-five hundred twenty-four-a one (2524-a1) to twenty-five hundred twenty-four-a forty (2524-a40), inclusive, and twenty-five hundred twenty-five (2525) of the supplement to said code, relating to education.

Be it enacted by the General Assembly of the State of Iowa:

That sections twenty-five hundred eight (2508) and twenty-five hundred nine (2509) of the compiled code of Iowa are amended, revised, and codified to read as follows:

- SECTION 1. Names. School corporations composed of subdistricts shall be called school townships, and shall be designated as the school township of (naming civil township), in the county of (naming coun-
- 4 ty), state of lowa. If there are two or more school corporations com-5 posed of subdistricts in any civil township in addition to the fore-
- 6 going, they should be designated by number. Other school corpora-
- 7 tions shall be designated as follows: The independent school district 8 of (naming city, town, township, or village, and if there are two (2)
- 9 or more districts therein, including some appropriate name or num-
- ber), in the county of (naming county), state of Iowa; or, the rural
- independent school district of (some appropriate name or number), township of (naming township), in the county of (naming county).
- township of (naming township), in the county of (naming county), state of Iowa; or, the consolidated school district of (some appro-
- priate name or number), in the county of (naming county), state of 15 Iowa.
  - SEC. 2. Directors. The affairs of each school corporation shall be conducted by a board of directors, the members of which in all independent school districts shall be chosen for a term of three (3) years, and in all subdistricts of school townships for a term of one (1) year.

That sections twenty-five hundred fifteen (2515) to twenty-five hundred seventeen (2517), inclusive, and twenty-five hundred thirty-one (2531) to twenty-five hundred thirty-four (2534), inclusive, of the compiled code of Iowa are amended, revised, and codified to read as follows:

1 Sec. 3. Corporation limits changed. When the boundary line between a school township and an independent district is not also the line between civil townships, such boundary may be changed at any time by the concurrence of the boards of directors; but in no case shall a forty-acre tract of land, by the government survey, be divided; and such subdivisions shall be excluded or included as entire forties. The boundaries of the school township or the independent district may in the same manner be extended to the line between civil townships, even though by such change one of the districts shall be included within and consolidated with the other as a single district.

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SEC. 4. Organization of board. Whenever any new school corporation has been established, such corporation shall elect a board of directors in accordance with the new boundaries and such new board shall organize as provided in chapter twenty (20) of title ten (10) of the compiled code except that such organization shall be effected at any time prior to the second day of July following the election of the directors. Upon the election and organization of the new boards, the old boards shall cease to exist except for the purpose specified in the two (2) following sections.

SEC. 5. Division of assets and distribution of liabilities. Within twenty (20) days after the organization of the new boards, they shall meet jointly with the several boards of directors whose districts have been affected by the organization of the new corporations or corporations and all of said boards acting jointly shall recommend to the several boards an equitable division of the assets of the several school corporations or parts thereof and an equitable distribution of the liabilities of such school corporations or parts thereof among the new school corporations.

SEC. 6. Arbitration. If the boards cannot agree on such division and distribution, the matters on which they differ shall be decided by disinterested arbitrators, one (1) selected by each board having an interest therein, and if the number thus selected is even, then one (1) shall be added by the county superintendent. The decision of the arbitrators shall be made in writing and filed with the secretary of the new corporation and any party to the proceedings may appeal therefrom to the district court, by serving notice thereof on such secretary within twenty days after the decision is filed, such appeal shall be tried in equity and a decree entered determining the entire matter, including the levy, collection, and distribution of any necessary taxes.

SEC. 6-a1. Additional taxes. If necessary to equalize such division and distribution, the new board or boards may provide for the levy of additional taxes upon the property of any corporation or part of corporation and for the distribution of the same so as to effect such equalization.

SEC. 7. Plats of school districts. The board of directors of each school corporation shall file in the office of the county superintendent a plat showing the boundaries of the district, and, in school townships, indicating the boundaries of the subdistricts. Any change thereafter made in the boundaries of any school district or subdistrict shall be reported to the county superintendent by the secretary of the board of the district affected thereby, and all changes shall be indicated by the county superintendent on the plats. Said superintendent shall

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- furnish each the county auditor and the treasurer with a copy of said plat and of any changes therein when made. 10
  - SEC. 8. Formation of independent district. Upon the written petition of any ten (10) voters of a city, town, or village of over one hundred (100) residents, to the board of the school corporation in which the portion of the city or town having the largest number of voters is situated, such board shall establish the boundaries of a proposed independent district, including therein all of the city, town, or village, and also such contiguous territory as is authorized by a written petition of a majority of the resident electors of the contiguous territory proposed to be included in said district, in subdivisions not smaller than the smallest tract as made by the government survey in the same or any adjoining school corporations, as may best subserve the convenience of the people for school purposes, and shall give the same notices of a meeting as required in other cases.
  - SEC. 9. Vote by ballot—separate ballot boxes. At the meeting all voters upon the territory included within the contemplated independent district shall be allowed to vote by ballot for or against such independent organization. When it is proposed to include territory outside the city, town, or village, the voters residing upon such outside territory shall vote separately upon the proposition for the formation of such new district. If a majority of the votes so cast is against including such outside territory, then the proposed independent district shall not be formed. When such territory is included in an independent district, adequate school facilities shall be provided for the increased attendance.
- SEC. 10. Subdistrict organized into independent district. A sub-2 district containing a village with a population of seventy-five (75) or more may, under the provisions of the two (2) preceding sections, 3 organize into an independent school district. 4
  - SEC. 11. New district organized. If a majority of the votes cast at such election is favorable to the proposition, the organization and formation of said independent district shall thereby be effected, and the board of directors, treasurer, and other officers of the school corporation then holding office in the district affected having the largest number of voters, shall become the board of directors, treasurer, and other officers of said new district, and shall continue to hold their respective offices until the terms for which they were originally elected shall expire.
  - SEC. 11-a1. Separate ballot. Whenever it is proposed to extend the limits of, or add territory to, an existing independent city, town or consolidated district, the voters residing within the proposed extension or addition and outside the existing independent district, shall vote separately upon the proposition. The proposition must be approved by a majority of the voters voting thereon in each of such territories.
- SEC. 12. Offices abolished—officers of districts outside. The terms 1 of office of all other directors, treasurers, and officers of boards in 2 3 territory lying wholly within said new district shall terminate; but in districts lying partly without the new district, the directors, officers,

- 5 and treasurers shall continue to have authority over the territory 6 lying within their districts and without the new district.
- SEC. 13. Contracts of employment not affected. The terms of employment of superintendents, principals, and teachers for any current school year shall not be affected by the formation of the new district.
- SEC. 14. Election expenses. The expense of such election shall be borne by the independent district, in case such district shall be formed, otherwise by the separate districts in proportion to the assessed valuation thereof within the proposed independent district.

That sections twenty-five hundred twenty-six (2526) to twenty-five hundred thirty (2530), inclusive, of the compiled code of Iowa, and sections twenty-five hundred twenty-four-a one (2524-a1) to twenty-five hundred twenty-four-a forty (2524-a40), inclusive, and twenty-five hundred twenty-five (2525) of the supplement to said code, are amended, revised, and codified to read as follows:

- SEC. 15. Consolidated corporations. Consolidated school corporations containing an area of not less than sixteen (16) government sections of contiguous territory in one or more counties may be organized as independent districts for the purpose of maintaining a consolidated school, in the manner hereinafter provided.
- SEC. 16. Petition for consolidated corporation. A petition describing the boundaries of the territory and asking for the establishment of boundaries for a proposed school corporation, signed by one-third (1/3) of the voters residing within the limits of the territory described, shall be filed with the county superintendent of the county in which the greater number of the qualified electors reside.
- 1 Affidavit to accompany petition. Such petition shall be 2 accompanied by an affidavit showing the number of qualified electors 3 living in the territory described in the petition and signed by a qualified 4 elector residing in the territory, and if parts of the territory described in the petition are situated in different counties, the affidavit shall show separately as to each county, the number of qualified electors in the part of the county included in the territory described. 7 affidavit shall be taken as true unless objections to it are filed on or 9 before the time fixed for filing objections as provided in the following 10 section.
- SEC. 18. Objections—time of filing—notice. Within ten (10) days after the petition is filed, the county superintendent shall fix a final 3 date for filing objections to the petition in the office of the county superintendent, and give notice for at least ten (10) days, by one (1) publication in a newspaper published within the territory described in the petition, or if none be published therein, in the next nearest town or city in any county in which any part of the territory described in the petition is situated. Objections shall be in writing in the form of an affidavit and may be made by any person residing or owning land within the territory described in the petition, or who 10 would be injuriously affected by the formation of such new corpora-11 tion, and shall be on file not later than twelve (12) o'clock noon of 12 the final day fixed for filing objections. 13

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 SEC. 19. Hearing—decision—publication of order. On the final date fixed for filing objections, interested parties may present evidence and arguments, and the county superintendent shall review the matter on its merits and within five (5) days after the conclusion of any hearing, shall rule on the objections and shall enter an order fixing such boundaries for a proposed school corporation as will in his judgment be for the best interests of all parties concerned, having due regard for the welfare of adjoining districts; or dismiss the petition. The county superintendent shall at once publish this order in the same newspaper in which the original notice was published.

SEC. 20. Appeal—time and place—record—notice. Within ten (10) days after the publication of such order, any petitioner, or any person who filed objections, or any person residing upon or owning land included in or excluded from the district by any change in the boundary lines from those proposed in the petition, may appeal from the decision of the county superintendent to the county board of education by serving written notice on the county superintendent. Within five (5) days after the time for appeal has expired, the county superintendent shall file with the county board of education all the original papers together with his decision and fix a time and place for hearing such appeal, and give notice to each appellant by registered letter. If more than one (1) person has signed the same notice of appeal, notice to the first three (3) persons whose names appear thereon shall be deemed notice to all. The time fixed for such hearing shall not be less than five (5) nor more than ten (10) days after the time for appeal expires.

SEC. 21. Appeal tribunal when territory all in one county. If the territory described in the petition for the proposed corporation lies wholly in one county, the county board of education in the said county shall hear the said objections at the time and place fixed by the county superintendent, and within five (5) days after submission thereof shall determine and fix such boundaries for the proposed school corporation as in its judgment will be for the best interests of all concerned, without regard to existing district lines. If such boundaries are neither those petitioned for nor those fixed by the county superintendent, the hearing shall be adjourned, and notice of such adjourned hearing shall be given as for the hearing before the county superintendent, and upon the final hearing the board of education shall fix the boundaries, or dismiss the petition, which shall be final.

SEC. 22. Appeal tribunal when territory in different counties. If the territory described in the petition for the proposed corporation lies in more than one county, the county superintendent with whom the petition is filed shall fix the time and place and call a joint meeting of the members of all the county boards of education of the counties in which any territory of the proposed school corporation lies, to act as a single board for the hearing of the said objections, and a majority of all the members of the county boards of education of the different counties in which any part of the proposed corporation lies, shall constitute a quorum and it shall determine and fix boundaries for the proposed corporation, as provided in the preceding section, or dismiss the petition, which shall be final.

SEC. 23. Interested parties not to act as judges. No member of a county board of education who lives or owns land within the proposed district or within any existing district affected by the proposed change in boundaries, or who has filed objection to the establishment of the new school corporation, shall take any part in determining any matter concerning the establishment or dissolution of such school corporation, which may come before the county board or a joint meeting for a hearing.

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SEC. 24. Special election called—time. When the boundaries of the territory to be included in a proposed school corporation have been determined as herein provided, the county superintendent with whom such petition is filed shall call a special election in such proposed school corporation within thirty (30) days from the date of the final determination of such boundaries, by giving notice by one (1) publication in the same newspaper as previous notices concerning it have been published, which publication shall be not less than ten (10) nor more than fifteen (15) days prior to the election. No notice for an election shall be published until the time for appeal has expired; and in the event of an appeal, not until the same has been disposed of.

SEC. 25. Judges of election—qualifications. The county superintendent shall appoint the judges of such election and such judges shall be qualified electors of the territory of the proposed school corporation as determined by the county superintendent or board of education, and they shall serve without pay. If any judge fails to appear at the proper time, his place shall be filled by the judge or judges present, or if no judge appears, any three (3) qualified electors may organize the election board.

SEC. 26. Separate vote in case of urban territory. When it is proposed to include in such district a school corporation containing a city, town, or village with a population of two hundred (200) or more inhabitants, the voters residing upon the territory outside the limits of such school corporation shall vote separately upon the proposition to create such new corporation.

SEC. 27. Separate vote in case of large territory. When it is proposed to include in such district a school corporation which contains an area of more than sixteen (16) sections and which maintains a central school, the voters residing in the territory within the limits of said school corporation shall vote separately upon the proposition to create such new corporation.

SEC. 28. Separate ballot boxes. The judges of election shall provide separate ballot boxes in which shall be deposited the votes cast by the qualified electors from their respective territories.

SEC. 29. Canvass and return of vote. The judges of election shall count the ballots, make return to and deposit the ballots with the county superintendent, who shall enter the return of record in his office. If the majority of the votes cast by the qualified electors are in favor of the proposition, a new school corporation shall be organized, except that in cases where separate ballot boxes are required by law, a majority of the votes cast by the qualified electors from their respective territories shall be required.

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SEC. 30. Contest of election. An election to establish or dissolve a school corporation may be contested in the manner provided by law for contesting other elections, so far as practicable.

SEC. 31. Election of directors. If the proposition to establish a new corporation carries, a special meeting of the electors shall be called by the county superintendent, by giving notice by one (1) publication in the same newspaper in which the former notices were published, and he shall appoint judges, who shall serve without pay. At such election, two (2) directors shall be elected to serve until the next annual meeting, two (2) until the second, and one (1) until the third annual meeting thereafter, and until such time as their successors are elected and qualified. The judges of election shall make return to the county superintendent, who shall enter the return of record in his office and notify the persons who are elected directors and shall set the date for the organization of the school board.

SEC. 32. Payment of expenses. If the district is established, it shall pay all expenses incurred by the superintendent and the board of education in connection with the proceedings, including the election of the first board of directors. If it is not established all expenses shall be apportioned among the several districts in proportion to the assessed valuation of the property therein.

If the proposed district embraces territory in more than one county such expenses shall be certified to and, if necessary, apportioned among the several districts by the joint board of education. If in only one county the certification shall be made by the county superintendent.

The respective boards to which such expenses are certified shall audit and order the same to be paid from the general fund.

SEC. 33. Minimum size of territory and remaining area. A consolidated school corporation, maintaining an approved central school, shall not be reduced to less than sixteen (16) government sections, unless dissolved as provided by law. No remaining portion of any school corporation from which territory is taken to form a new district shall contain an area of less than four (4) government sections which shall be so situated as to form a suitable corporation.

SEC. 34. Organization of remaining territory. Where, after the formation of a consolidated corporation, one (1) or more parts of the territory of a school township is left outstanding, each piece shall constitute a rural independent school corporation and be organized as such unless two (2) or more contiguous subdistricts are left, in which event each of such remaining portions of territory shall constitute a school township. It shall be the duty of the county superintendent of the county in which the territory is situated to call an election, by giving proper notice, in each of such remaining pieces of territory, for the purpose of electing school officers in the manner provided by law for electing officers in rural independent districts or school townships, as the case may be, and fix the date for the first meeting and organization of the new school board in each district.

SEC. 35. Taxes. After the organization of the board in newly organized school districts, all taxes previously certified to but not levied by the board of supervisors, shall be void so far as the property within the limits of the new school corporation is concerned.

- Control of schools pending appeal. During the pendency 2 of an appeal or litigation concerning the organization or dissolution 3 of any consolidated district, the respective boards of the old districts shall maintain the schools in their respective districts, if such appeal or litigation is commenced before the new board is elected and 5 6 qualified.
  - SEC. 37. School buildings—tax levy—special fund. The board of each school corporation organized for the purpose of establishing a consolidated school, shall provide a suitable building for such school in that district, and may at the regular or a special meeting, call a special election to submit to the qualified electors of the district the question of voting a tax or authorizing the board to issue bonds, or both, for any or all of the following purposes:

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- To secure a site, build or equip a schoolhouse, To build a superintendent's or teacher's house, or
- 3. To repair or improve any school building or grounds, when the cost will exceed two thousand dollars (\$2,000.00). All moneys received for such purposes shall be placed in the schoolhouse fund of said corporation and shall be used only for the purposes for which voted.
- SEC. 38. Location of school building. In locating a school site, the board shall take into consideration the geographical position, number and conveniences of the pupils, and may submit the question of location to the voters of the district at any regular meeting, or at a special meeting called for that purpose.
- SEC. 39. Consolidated school—transportation. The board of every consolidated school corporation shall provide suitable transportation to and from school for every child of school age living within said corporation and more than a mile from such school, but the board shall not be required to cause the vehicle of transportation to leave any public highway to receive or discharge pupils, or to provide transportation for any pupil residing within the limits of any city, town, or village within which said school is situated.
- SEC. 40. Transportation routes—suspension of service. The board shall designate the routes to be traveled by each conveyance in transporting children to and from school. The board shall have the right on account of inclemency of the weather to suspend the transportation on any route upon any day or days when in its judgment it would be a hardship on the children, or when the roads to be traveled are unfit or impassable.
- Transportation by parent—instruction in another school. The school board may require that children living an unreasonable distance from school shall be transported by the parent or guardian a distance of not more than two (2) miles to connect with any vehicle of transportation to and from school or may contract with an adjoining school corporation for the instruction of any child living an unreasonable distance from school. It shall allow a reasonable compensation for the transportation of children to and from their homes to connect with such vehicle of transportation, or for transporting them to an adjoining district. In determining what an unreasonable distance would be, consideration shall be given to the number and age

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of the children, the condition of the roads, and the number of miles to be traveled in going to and from school.

Contracts in re transportation—rules. The school board of any school corporation maintaining a consolidated school shall con-3 tract with as many suitable persons as it deems necessary for the 4 transportation of children of school age to and from school. 5 contract shall be in writing and shall state the route, the length of 6 time contracted for, the compensation to be allowed per week of five (5) school days, or per month of four (4) school weeks, and may provide that two (2) weeks' salary be retained by the board pending full compliance therewith by the party contracted with, and shall 9 always provide that any party or parties to said contract, and every 10 person in charge of a vehicle conveying children to and from school, 11 shall be at all times subject to any rules said board shall adopt for 12the protection of the children, or to govern the conduct of the person 13 14 in charge of said conveyance.

SEC. 43. Violation of rules in re transportation. Any person driving, managing, or in charge of any vehicle used in transporting children to and from school, who shall be found guilty of violating any of the rules adopted by the board of said school for the guidance of such person shall be guilty of a misdemeanor, and for the first offense shall be fined not less than five dollars (\$5.00) nor more than ten (\$10.00), and for a subsequent offense shall be fined not less than twenty-five dollars (\$25.00) nor more than fifty dollars (\$50.00) and shall be dismissed from the service.

SEC. 44. State aid to consolidated schools. All consolidated schools in districts with an area of sixteen (16) or more government sections maintained with suitable grounds and the necessary departments and equipment for teaching agriculture, home economics, and manual training or other industrial and vocational subjects, and employing teachers holding certificates showing their qualifications to teach said subjects, and which said subjects are taught as a part of the regular course in such schools, subject to the approval of the superintendent of public instruction, shall be paid from the state treasury, from moneys not otherwise appropriated, as follows:

1. Two (2) room schools, two hundred fifty dollars (\$250.00) for equipment and two hundred dollars (\$200.00) additional annually.

2. Three (3) room schools, three hundred fifty dollars (\$350.00)

2. Three (3) room schools, three hundred fifty dollars (\$350.00) for equipment and five hundred dollars (\$500.00) additional annually.

3. Schools having four or more rooms, five hundred dollars (\$500.00) for equipment and seven hundred fifty dollars (\$750.00)

additional annually.

SEC. 44-a. State aid. No consolidated school shall receive state aid under the last preceding section and also additional aid for maintaining a normal training course in high schools as provided in chapter five of this title. But every consolidated school may maintain a normal training course, in which case it shall receive state aid therefor in the same amount and upon the same terms, conditions and regulations as other schools which maintain such a course.

1 Sec. 45. Report by secretary—requisition—warrant. The secre-2 tary of each consolidated school corporation or the superintendent of such school, shall, at the close of each school year, report to the superintendent of public instruction as said officer may require, who, upon receipt of a satisfactory report, shall issue a requisition upon the auditor of state for the amount due such school corporation for said year. Thereupon the auditor of state shall draw a warrant on the state treasury, payable to such school corporation, for the amount of said requisition and forward the same to the secretary of such school corporation.

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SEC. 46. Annual appropriation. There is hereby appropriated annually for the biennium out of any money in the state treasury not otherwise appropriated the sum of one hundred fifty thousand dollars (\$150,000.00), or so much thereof as may be necessary, to furnish the state aid provided for consolidated schools. Should this appropriation be insufficient in any year to pay in full such state aid, the same shall be distributed among the several schools pro rata in proportion to the amount they would have received had said appropriation been sufficient to pay said aid in full.

SEC. 47. Dissolution of corporation. A school corporation organized for the purpose of maintaining a consolidated school may be dissolved in the following manner:

1. Petition. A petition describing the boundaries of the districts, of which none shall be less than four (4) government sections of land, except where a district was composed of less than four (4) government sections prior to its merger in the consolidated district the former boundaries of such district may be used, into which it is proposed to divide the school corporation, and signed by a majority of the qualified voters residing within the corporation, shall be filed with the county superintendent of the county in which the greater number of qualified electors reside.

2. Petition and affidavit. The petition and affidavit shall conform to the requirements of section seventeen (17) of this act.

3. Objections. The proceedings required by section eighteen (18) of this act shall be followed, except that an objector shall be any person residing or owning land within the corporation proposed to be dissolved, who would be injured by such dissolution and the formation of new school corporations.

4. Hearing—order—publication. On the final day fixed for filing objections, the interested parties may present evidence and arguments to the county superintendent, and the county superintendent shall review the matter on its merits and within five (5) days after the conclusion of any hearing, shall rule on any objections and enter an order of approval or dismiss said petition, and shall at once publish this order in some newspaper in which the original notice was published. Provided, however, that where such district for which petition for dissolution has been filed has not issued bonds, or built a school building, the county superintendent shall at once approve such petition.

5. Appeal. Any person living or owning land within the school corporation may appeal, and such appeal shall be dealt with, as provided by section twenty (20) of this act.

6. Appeal—order. The board or joint board of education shall

6. Appeal—order. The board or joint board of education shall proceed, so far as applicable, as provided in sections twenty-one (21) and twenty-two (22) of this act, and shall approve or enter an order

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dismissing the petition as in its judgment will be for the best interests 38 of all concerned, which decision shall be final.

39 Election. If the petition for dissolution is approved, an elec-40 tion shall be called and held as provided in sections twenty-four (24) and twenty-five (25) of this act. 41

Separate ballot boxes. If such district includes a city, town, or village having a population of two hundred (200) or more inhabitants, separate ballot boxes shall be provided for the voters therein and outside thereof, and a majority of the votes cast both within and without said city, town or village shall be required to effect a dissolution of the district.

9. Canvass and return of vote—expense. The judges of election shall count the ballots, make return to and deposit the ballots with the county superintendent, who shall enter the return of record in his office. If the majority of the votes cast are in favor of the proposition, the school district shall be dissolved, and a new school corporation or corporations shall be organized in the same manner in which other new corporations are organized under section four (4) of this act, and expenses incurred by the county superintendent shall be paid as provided by section thirty-two (32) of this act.

SEC. 48. Completion of organization of consolidated districts. All consolidated school corporations in process of establishment or or-3 ganization at the time this act takes effect, may complete their 4 organization under the law in force immediately prior to the taking effect of this act.

Approved April 1, A. D. 1924.

I hereby certify that the foregoing act was published in the Des Moines News, April 28, 1924, and the Iowa Forum, April 30, 1924. W. C. RAMSAY, Secretary of State.

### CHAPTER 17

### SCHOOLS AND SCHOOL DISTRICTS

## H. F. 110

AN ACT to amend, revise, and codify sections two thousand six hundred fifty-three (2653), and two thousand six hundred fifty-eight (2658) of the compiled code of Iowa, and sections two thousand six hundred fifty (2650) and two thousand six hundred sixty (2660) of the supplement to said code, relating to education.

Be it enacted by the General Assembly of the State of Iowa:

That section two thousand six hundred fifty (2650) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

- SECTION 1. School taxes. The board of each school corporation shall at its regular meeting in July, or at a special meeting called between the time for the regular meeting and the third Monday in August, estimate the amount required for the general fund. The amount
- so estimated shall not exceed the following sum for each person of school age: